

**CITY OF ROCHESTER, MINNESOTA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
GENERAL AND SPECIAL REVENUE FUND TYPES**

*For the Year Ended December 31, 2001*

	G E N E R A L   F U N D		Variance- Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Taxes	\$13,541,489	\$13,751,643	\$210,154
Licenses and permits	1,977,378	2,779,127	801,749
Fines and forfeits	426,199	476,688	50,489
Intergovernmental revenues	12,789,339	12,763,443	(25,896)
Charges for services	1,787,211	1,718,581	(68,630)
In lieu of taxes	7,625,365	7,577,049	(48,316)
Interest earnings	498,004	607,841	109,837
Net increase in the fair value of investments		140,825	140,825
Miscellaneous revenues	225,553	248,184	22,631
Total Revenues	38,870,538	40,063,381	1,192,843
Other Financing Sources:			
Operating transfers in	542,520	518,071	(24,449)
Total Revenues and Other Financing Sources	39,413,058	40,581,452	1,168,394
Expenditures:			
General government	4,613,568	4,500,540	113,028
Public safety	22,265,058	22,252,884	12,174
Public works/airport	10,688,526	10,474,172	214,354
Culture	624,583	585,589	38,994
Park and recreation			
Economic development/tourism	1,017,279	813,489	203,790
Community reinvestment and unallocated	505,544	313,907	191,637
Total Expenditures	39,714,558	38,940,581	773,977
Other Financing Uses:			
Operating transfers out	2,034,269	2,067,269	(33,000)
Total Expenditures and Other Financing Uses	41,748,827	41,007,850	740,977
Excess (Deficit) Financing Sources Over Uses	(2,335,769)	(426,398)	1,909,371
Fund Balances - January 1	16,845,082	16,845,082	
Fund Balances - December 31	<u>\$14,509,313</u>	<u>\$16,418,684</u>	<u>\$1,909,371</u>

See Notes to the Financial Statements

SPECIAL REVENUE FUNDS		
Budget	Actual	Variance- Favorable (Unfavorable)
\$6,386,215	\$6,425,008	\$38,793
2,408,437	2,408,223	(214)
6,478,098	6,464,369	(13,729)
208,000	324,451	116,451
	62,200	62,200
244,750	274,667	29,917
15,725,500	15,958,918	233,418
333,452	334,580	1,128
16,058,952	16,293,498	234,546
184,829	72,967	111,862
2,016,162	2,015,307	855
4,701,882	4,293,090	408,792
8,757,899	8,744,239	13,660
15,660,772	15,125,603	535,169
1,621,316	2,270,269	(648,953)
17,282,088	17,395,872	(113,784)
(1,223,136)	(1,102,374)	120,762
6,203,471	6,203,471	
<u>\$4,980,335</u>	<u>\$5,101,097</u>	<u>\$120,762</u>